

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF TEXAS  
LUFKIN DIVISION

UNITED STATES OF AMERICA	§	
v.	§	CIVIL ACTION NO. 9:06mc7
DAVID A. MOSIG	§	

ORDER ADOPTING REPORT AND  
RECOMMENDATION OF UNITED STATES  
MAGISTRATE JUDGE

The Report and Recommendation of the Magistrate Judge, which contains her findings, conclusions, and recommendation for the disposition of this case has been presented for consideration. The Report and Recommendation recommends that Mosig's "Motion to Dismiss, Civil Rule 12(b)(2) and (b)" (document #3) be denied. Mosig filed written objections on May 7, 2007.

Having made a *de novo* review of the written objections filed by Mosig, the Court finds that the findings and conclusions of the Magistrate Judge are correct and the objections are without merit. Mosig's motion to dismiss lacks merit and a basis in law. The findings and conclusions of the Magistrate Judge are hereby adopted as those of the Court.

In light of the foregoing, it is

**ORDERED** that Mosig's Motion to Dismiss (document #3) is **DENIED**. It is further

**ORDERED** that Mosig shall have twenty days from receipt of this Order to file with the Court and serve on the Internal Revenue Service a written response containing specific facts, if any, rebutting the enforcement of the summons and petition or demonstrating that the enforcement would be an abuse of process.

**SIGNED** this the **10** day of **May, 2007**.

A handwritten signature in black ink, appearing to read "Thad Heartfield", written over a horizontal line.

Thad Heartfield  
United States District Judge